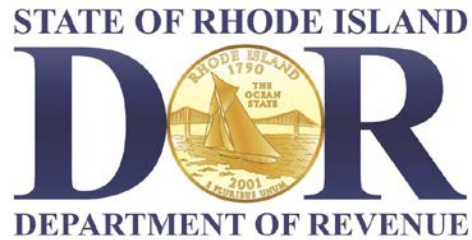


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2021 Local 1.0 Percent Collections April 2021

The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1.0 percent hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. A color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the April 2021 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	April 2021	March 2021	\$ Difference	% Difference
Hotels	\$ 186,860	\$ 138,090	\$ 48,770	35.3 %
Room Resellers and Hosting Platforms	20,505	18,122	2,383	13.1 %
Realtors and Homeowners	51,780	60,306	(8,526)	-14.1 %
Total	\$ 259,145	\$ 216,518	\$ 42,627	19.7%
Year-over-Year	April 2021	April 2020	\$ Difference	% Difference
Hotels	\$ 186,860	\$ 81,035	\$ 105,826	130.6 %
Room Resellers and Hosting Platforms	20,505	732	19,773	2,702.6 %
Realtors and Homeowners	51,780	28,460	23,319	81.9 %
Total	\$ 259,145	\$ 110,226	\$ 148,918	135.1 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 1,978,921	\$ 3,150,599	\$ (1,171,679)	-37.2 %
Room Resellers and Hosting Platforms	154,175	132,709	21,466	16.2 %
Realtors and Homeowners	552,441	686,274	(133,832)	-19.5 %
Total	\$ 2,685,537	\$ 3,969,582	\$ (1,284,045)	-32.3 %



Guillermo L. Tello, Director
Rhode Island Department of Revenue
June 29, 2021

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2021.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 378-1080.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	April 2021	March 2021	Percent Change *	Difference *
BARRINGTON	\$ 151	\$ 181	-16.3%	\$ (29)
BRISTOL	1,909	1,123	70.1%	786
BURRILLVILLE	13	2	493.5%	11
CENTRAL FALLS	-	6	-100.0%	(6)
CHARLESTOWN	1,340	1,528	-12.2%	(187)
COVENTRY	2,304	2,325	-0.9%	(21)
CRANSTON	1,007	813	24.0%	195
CUMBERLAND	27	23	13.7%	3
EAST GREENWICH	138	(109)	-227.6%	247
EAST PROVIDENCE	2,510	1,674	49.9%	836
EXETER	8	21	-59.4%	(12)
FOSTER	2	-	n/a	2
GLOCESTER	120	94	27.2%	26
HOPKINTON	59	49	21.1%	10
JAMESTOWN	2,867	1,567	83.0%	1,300
JOHNSTON	406	377	7.6%	29
LINCOLN	3,379	2,734	23.6%	645
LITTLE COMPTON	666	619	7.6%	47
MIDDLETOWN	24,887	20,762	19.9%	4,125
NARRAGANSETT	8,203	6,048	35.6%	2,155
NEWPORT	86,260	73,831	16.8%	12,428
NEW SHOREHAM	18,877	24,310	-22.3%	(5,433)
NORTH KINGSTOWN	4,417	4,582	-3.6%	(165)
NORTH PROVIDENCE	105	48	120.3%	57
NORTH SMITHFIELD	104	117	-10.8%	(13)
PAWTUCKET	2,954	2,469	19.6%	484
PORTSMOUTH	1,079	785	37.5%	294
PROVIDENCE	35,697	25,636	39.2%	10,061
RICHMOND	869	446	94.8%	423
SCITUATE	324	248	30.5%	76
SMITHFIELD	4,149	3,892	6.6%	258
SOUTH KINGSTOWN	4,689	4,707	-0.4%	(18)
TIVERTON	295	383	-22.9%	(88)
WARREN	74	102	-27.5%	(28)
WARWICK	21,138	16,892	25.1%	4,246
WESTERLY	18,630	10,837	71.9%	7,793
WEST GREENWICH	3,705	3,015	22.9%	690
WEST WARWICK	4,228	3,148	34.3%	1,080
WOONSOCKET	1,554	1,233	26.0%	321
Total	\$ 259,145	\$ 216,518	19.7%	\$ 42,627

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
April 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 151	\$ -	\$ 151
BRISTOL	1,359	550	-	1,909
BURRILLVILLE	-	13	-	13
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	1	433	907	1,340
COVENTRY	2,267	35	2	2,304
CRANSTON	734	273	-	1,007
CUMBERLAND	-	27	-	27
EAST GREENWICH	16	87	36	138
EAST PROVIDENCE	2,277	213	21	2,510
EXETER	-	8	-	8
FOSTER	-	2	-	2
GLOCESTER	117	3	-	120
HOPKINTON	-	59	-	59
JAMESTOWN	21	714	2,132	2,867
JOHNSTON	406	-	-	406
LINCOLN	3,349	26	3	3,379
LITTLE COMPTON	362	76	229	666
MIDDLETOWN	21,851	2,714	322	24,887
NARRAGANSETT	3,320	855	4,028	8,203
NEWPORT	57,736	3,657	24,866	86,260
NEW SHOREHAM	3,713	31	15,133	18,877
NORTH KINGSTOWN	2,119	2,297	1	4,417
NORTH PROVIDENCE	-	104	1	105
NORTH SMITHFIELD	102	1	1	104
PAWTUCKET	2,844	99	10	2,954
PORTSMOUTH	107	644	328	1,079
PROVIDENCE	32,600	2,916	181	35,697
RICHMOND	694	174	-	869
SCITUATE	306	18	-	324
SMITHFIELD	4,065	79	5	4,149
SOUTH KINGSTOWN	1,712	944	2,033	4,689
TIVERTON	-	295	-	295
WARREN	-	74	-	74
WARWICK	20,027	976	135	21,138
WESTERLY	15,417	1,856	1,357	18,630
WEST GREENWICH	3,687	16	2	3,705
WEST WARWICK	4,144	36	48	4,228
WOONSOCKET	1,505	47	1	1,554
Total	\$ 186,860	\$ 20,505	\$ 51,780	\$ 259,145

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(15,927.40) was carried forward to May 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
March 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 181	\$ -	\$ 181
BRISTOL	782	315	26	1,123
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	6	-	6
CHARLESTOWN	11	394	1,123	1,528
COVENTRY	2,287	34	4	2,325
CRANSTON	587	201	24	813
CUMBERLAND	-	23	-	23.35
EAST GREENWICH	11	78	(197)	(109)
EAST PROVIDENCE	1,526	130	18	1,674
EXETER	-	21	-	21
FOSTER	-	-	-	-
GLOCESTER	88	6	-	94
HOPKINTON	-	49	-	49
JAMESTOWN	5	611	952	1,567
JOHNSTON	377	-	-	377
LINCOLN	2,727	6	1	2,734
LITTLE COMPTON	172	160	287	619
MIDDLETOWN	17,805	2,755	202	20,762
NARRAGANSETT	2,196	724	3,128	6,048
NEWPORT	44,154	2,561	27,117	73,831
NEW SHOREHAM	1,612	14	22,684	24,310
NORTH KINGSTOWN	2,154	2,428	-	4,582
NORTH PROVIDENCE	-	48	-	48
NORTH SMITHFIELD	117	-	-	117
PAWTUCKET	2,397	69	3	2,469
PORTSMOUTH	97	634	53	785
PROVIDENCE	23,174	2,264	198	25,636
RICHMOND	363	82	-	446
SCITUATE	245	3	1	248
SMITHFIELD	3,309	89	493.30	3,892
SOUTH KINGSTOWN	1,270	1,183	2,254	4,707
TIVERTON	-	383	-	383
WARREN	-	102	-	102
WARWICK	15,152	1,065	675	16,892
WESTERLY	8,237	1,389	1,212	10,837
WEST GREENWICH	2,977	32	6	3,015
WEST WARWICK	3,068	40	40.49	3,148
WOONSOCKET	1,191	39	3.02	1,233
Total	\$ 138,090	\$ 18,122	\$ 60,306	\$ 216,518

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(21,895.53) was carried forward to April 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	April 2021	April 2020	Percent Change *	Difference *
BARRINGTON	\$ 151	\$ -	n/a	\$ 151
BRISTOL	1,909	137	1,293.1%	1,772
BURRILLVILLE	13	-	n/a	13
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,340	5,291	-74.7%	(3,951)
COVENTRY	2,304	361	538.0%	1,943
CRANSTON	1,007	11	9,058.9%	996
CUMBERLAND	27	-	n/a	27
EAST GREENWICH	138	9	1,405.1%	129
EAST PROVIDENCE	2,510	4,099	-38.8%	(1,588)
EXETER	8	-	n/a	8
FOSTER	2	24	-93.3%	(22)
GLOCESTER	120	56	113.9%	64
HOPKINTON	59	-	n/a	59
JAMESTOWN	2,867	711	303.2%	2,156
JOHNSTON	406	93	334.2%	312
LINCOLN	3,379	77	4,279.2%	3,301
LITTLE COMPTON	666	372	79.2%	294
MIDDLETOWN	24,887	9,279	168.2%	15,608
NARRAGANSETT	8,203	11,874	-30.9%	(3,671)
NEWPORT	86,260	2,020	4,170.7%	84,240
NEW SHOREHAM	18,877	5,531	241.3%	13,346
NORTH KINGSTOWN	4,417	1,055	318.8%	3,362
NORTH PROVIDENCE	105	-	n/a	105
NORTH SMITHFIELD	104	152	-31.5%	(48)
PAWTUCKET	2,954	1,198	146.6%	1,756
PORTSMOUTH	1,079	1,336	-19.3%	(257)
PROVIDENCE	35,697	18,508	92.9%	17,190
RICHMOND	869	29	2,878.6%	839
SCITUATE	324	154	111.0%	171
SMITHFIELD	4,149	1,632	154.3%	2,517
SOUTH KINGSTOWN	4,689	29,295	-84.0%	(24,607)
TIVERTON	295	24	1,148.2%	271
WARREN	74	(1,163)	-106.4%	1,237
WARWICK	21,138	9,065	133.2%	12,073
WESTERLY	18,630	3,780	392.9%	14,851
WEST GREENWICH	3,705	1,858	99.4%	1,846
WEST WARWICK	4,228	2,537	66.7%	1,692
WOONSOCKET	1,554	822	89.0%	732
Total	\$ 259,145	\$ 110,226	135.1%	\$ 148,918

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
April 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -	\$ -
BRISTOL	108	2	27	137
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	3,353	4	1,935	5,291
COVENTRY	361	-	-	361
CRANSTON	-	-	11	11
CUMBERLAND	-	-	-	-
EAST GREENWICH	9	-	-	9
EAST PROVIDENCE	4,064	35	-	4,099
EXETER	-	-	-	-
FOSTER	24	-	-	24
GLOCESTER	54	2	-	56
HOPKINTON	-	-	-	-
JAMESTOWN	631	67	12	711
JOHNSTON	93	-	-	93
LINCOLN	77	-	-	77
LITTLE COMPTON	-	-	372	372
MIDDLETOWN	5,612	81	3,586	9,279
NARRAGANSETT	223	27	11,624	11,874
NEWPORT	1,581	56	383	2,020
NEW SHOREHAM	2,295	-	3,236	5,531
NORTH KINGSTOWN	1,055	-	-	1,055
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	152	-	-	152
PAWTUCKET	1,180	18	-	1,198
PORTSMOUTH	71	6	1,259	1,336
PROVIDENCE	18,396	112	-	18,508
RICHMOND	-	29	-	29
SCITUATE	154	-	-	154
SMITHFIELD	1,631	1	-	1,632
SOUTH KINGSTOWN	25,202	1	4,093	29,295
TIVERTON	-	24	-	24
WARREN	-	-	(1,163)	(1,163)
WARWICK	8,855	210	-	9,065
WESTERLY	706	39	3,035	3,780
WEST GREENWICH	1,858	-	-	1,858
WEST WARWICK	2,537	-	-	2,537
WOONSOCKET	753	19	51	822
Total	\$ 81,035	\$ 732	\$ 28,460	\$ 110,226

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,893.94) was carried forward to May 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2021 YTD	FY 2020 YTD	Percent Change *	Difference *
BARRINGTON	\$ 1,239	\$ 1,708	-27.5%	\$ (469)
BRISTOL	13,217	24,535	-46.1%	(11,318)
BURRILLVILLE	65	50	30.4%	15
CENTRAL FALLS	71	545	-87.1%	(475)
CHARLESTOWN	42,320	51,659	-18.1%	(9,339)
COVENTRY	18,614	30,080	-38.1%	(11,465)
CRANSTON	7,337	30,106	-75.6%	(22,769)
CUMBERLAND	132	153	-13.3%	(20)
EAST GREENWICH	993	958	3.6%	35
EAST PROVIDENCE	20,155	24,152	-16.6%	(3,998)
EXETER	63	84	-25.3%	(21)
FOSTER	1,416	84	1,588.0%	1,332
GLOCESTER	931	1,127	-17.4%	(196)
HOPKINTON	749	(108)	-795.7%	857
JAMESTOWN	17,578	15,640	12.4%	1,938
JOHNSTON	4,198	2,567	63.6%	1,631
LINCOLN	19,186	48,432	-60.4%	(29,246)
LITTLE COMPTON	15,909	14,088	12.9%	1,822
MIDDLETOWN	261,146	378,185	-30.9%	(117,039)
NARRAGANSETT	138,985	158,888	-12.5%	(19,903)
NEWPORT	810,436	913,105	-11.2%	(102,668)
NEW SHOREHAM	296,656	357,972	-17.1%	(61,316)
NORTH KINGSTOWN	37,009	35,710	3.6%	1,299
NORTH PROVIDENCE	721	1,056	-31.8%	(336)
NORTH SMITHFIELD	1,134	1,334	-15.0%	(201)
PAWTUCKET	19,588	32,202	-39.2%	(12,614)
PORTSMOUTH	7,118	9,681	-26.5%	(2,564)
PROVIDENCE	241,638	791,861	-69.5%	(550,223)
RICHMOND	4,441	3,143	41.3%	1,298
SCITUATE	2,437	2,994	-18.6%	(557)
SMITHFIELD	35,704	64,361	-44.5%	(28,658)
SOUTH KINGSTOWN	57,910	99,006	-41.5%	(41,097)
TIVERTON	2,621	11,520	-77.3%	(8,900)
WARREN	390	(750)	-152.0%	1,140
WARWICK	187,744	391,431	-52.0%	(203,687)
WESTERLY	341,447	360,660	-5.3%	(19,213)
WEST GREENWICH	29,772	43,116	-30.9%	(13,344)
WEST WARWICK	31,439	46,755	-32.8%	(15,316)
WOONSOCKET	13,030	21,491	-39.4%	(8,461)
Total	\$ 2,685,537	\$ 3,969,582	-32.3%	\$ (1,284,045)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2021 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 997	\$ 242	\$ 1,239
BRISTOL	10,945	2,758	(485)	13,217
BURRILLVILLE	-	24	41	65
CENTRAL FALLS	-	11	59.11	71
CHARLESTOWN	2,687	3,426	36,207	42,320
COVENTRY	18,010	316	288	18,614
CRANSTON	6,055	1,247	35	7,337
CUMBERLAND	-	132	-	132
EAST GREENWICH	160	538	295	993
EAST PROVIDENCE	18,527	1,349	278	20,155
EXETER	-	60	3	63
FOSTER	1,396	19	-	1,416
GLOCESTER	874	57	-	931
HOPKINTON	175	574	-	749
JAMESTOWN	1,939	5,800	9,839	17,578
JOHNSTON	3,878	320	-	4,198
LINCOLN	19,089	82	15	19,186
LITTLE COMPTON	3,962	1,737	10,210	15,909
MIDDLETOWN	233,625	19,047	8,474	261,146
NARRAGANSETT	42,701	12,699	83,586	138,985
NEWPORT	625,893	28,460	156,084	810,436
NEW SHOREHAM	129,046	1,816	165,794	296,656
NORTH KINGSTOWN	25,180	10,752	1,077	37,009
NORTH PROVIDENCE	-	720	1	721
NORTH SMITHFIELD	1,123	10	0.66	1,134
PAWTUCKET	18,970	570	47	19,588
PORTSMOUTH	1,298	4,348	1,472	7,118
PROVIDENCE	218,920	21,122	1,596	241,638
RICHMOND	1,645	2,715	81	4,441
SCITUATE	2,395	38	4	2,437
SMITHFIELD	34,589	429	686.68	35,704
SOUTH KINGSTOWN	28,844	7,743	21,322	57,910
TIVERTON	76	2,264	281	2,621
WARREN	-	390	-	390
WARWICK	176,864	8,782	2,098	187,744
WESTERLY	276,970	11,925	52,552	341,447
WEST GREENWICH	29,547	197	29	29,772
WEST WARWICK	30,937	340	160.88	31,439
WOONSOCKET	12,602	359	68.57	13,030
Total	\$ 1,978,921	\$ 154,175	\$ 552,441	\$ 2,685,537

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(15,927.40) was carried forward to May 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 371	\$ 1,337	\$ 1,708
BRISTOL	20,834	1,905	1,797	24,535
BURRILLVILLE	-	50	-	50
CENTRAL FALLS	-	102	443	545
CHARLESTOWN	7,027	1,105	43,527	51,659
COVENTRY	29,482	420	177	30,080
CRANSTON	28,742	1,242	123	30,106
CUMBERLAND	-	112	41	153
EAST GREENWICH	265	464	229	958
EAST PROVIDENCE	21,583	2,342	227	24,152
EXETER	-	54	30	84
FOSTER	66	18	-	84
GLOCESTER	1,050	77	-	1,127
HOPKINTON	239	206	(552)	(108)
JAMESTOWN	2,746	3,674	9,220	15,640
JOHNSTON	2,511	56	-	2,567
LINCOLN	48,207	122	102	48,432
LITTLE COMPTON	2,580	439	11,068	14,088
MIDDLETOWN	341,561	11,604	25,020	378,185
NARRAGANSETT	41,774	4,075	113,039	158,888
NEWPORT	795,337	22,336	95,431	913,105
NEW SHOREHAM	113,435	1,504	243,033	357,972
NORTH KINGSTOWN	29,934	5,056	720	35,710
NORTH PROVIDENCE	-	1,056	-	1,056
NORTH SMITHFIELD	1,230	105	-	1,334
PAWTUCKET	30,831	1,248	123	32,202
PORTSMOUTH	3,574	1,829	4,278	9,681
PROVIDENCE	744,457	43,531	3,873	791,861
RICHMOND	1,133	2,010	-	3,143
SCITUATE	2,381	120	493	2,994
SMITHFIELD	63,314	408	639	64,361
SOUTH KINGSTOWN	74,069	3,269	21,668	99,006
TIVERTON	8,926	1,278	1,317	11,520
WARREN	-	362	(1,112)	(750)
WARWICK	375,106	13,288	3,037	391,431
WESTERLY	249,031	5,042	106,588	360,660
WEST GREENWICH	42,686	212	219	43,116
WEST WARWICK	46,121	634	-	46,755
WOONSOCKET	20,369	985	137	21,491
Total	\$ 3,150,599	\$ 132,709	\$ 686,274	\$ 3,969,582

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,893.94) was carried forward to May 2020.